612-455-3801

RECEIVED HSML, P. CENTRAL FAX CENTER

SEP 0 2 2005

PAGE 02/07

S/N 10/693,283

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:

MATSUKAWA, et al.

Examiner:

Padgett

Serial No.:

10/693,283

Group Art Unit:

1762

Filed:

October 24, 2003

Docket No.:

10873.1179USW1

Title:

MAGNETORESISTIVE ELEMENT AND METHOD FOR

MANUFACTURING THE SAME

CERTIFICATE UNDER 37 CFR 1.6(d):

I hereby certify that this paper is being transmitted by facsimile to the U.S. Patent and Trademark Office on

September 2, 2005.

Name: Gina Dahl

Mail Stop AMENDMENT Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

AMENDMENT UNDER 37 C.F.R. §1.111

Dear Sir:

In response to the Office Action mailed June 3, 2005, please amend the above-identified application as follows:

Amendments to the Claims are reflected in the Listing of Claims that begins on page 2 of this paper.

Remarks begin on page 3 of this paper.